United Nations A/73/670

General Assembly

Distr.: General
22 December 2018

Original: English

Seventy-third session
Agenda item 148

Financing of the International Residual Mechanism for Criminal Tribunals

Report of the Fifth Committee

Rapporteur: Mr. Hicham **Oussihamou** (Morocco)

I. Introduction

1. At its 3rd plenary meeting, on 21 September 2018, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its seventy-third session the item entitled "Financing of the International Residual Mechanism for Criminal Tribunals" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 22nd and 26th meetings, on 11 and 22 December 2018. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records.[1]

3. For its consideration of the item, the Committee had before it the following documents:

(a) First performance report of the Secretary-General on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019 (A/73/491);

(b) Financial report and audited financial statements for the year ended 31 December 2017 and report of the Board of Auditors on the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 (A/73/5/Add.14);

(c) Financial report and audited financial statements for the year ended 31 December 2017 and report of the Board of Auditors on the International Residual Mechanism for Criminal Tribunals (A/73/5/Add.15);

(d) Related report of the Advisory Committee on Administrative and Budgetary Questions (A/73/620).

[1] A/C.5/73/SR.22 and A/C.5/73/SR.26.

Please recycle

II. Consideration of draft resolution A/C.5/73/L.11

4. At its 26th meeting, on 22 December, the Committee had before it a draft resolution entitled "Financing of the International Residual Mechanism for Criminal Tribunals" (A/C.5/73/L.11), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Hungary.

5. At the same meeting, the Committee adopted draft resolution A/C.5/73/L.11 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the International Residual Mechanism for Criminal Tribunals

The General Assembly,

Having considered the first performance report of the Secretary-General on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019, [1] the related report of the Advisory Committee on Administrative and Budgetary Questions [2] and the financial reports and audited financial statements for the year ended 31 December 2017 and the reports of the Board of Auditors on the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 [3] and on the International Residual Mechanism for Criminal Tribunals,[4]

Recalling its resolution 66/240 A of 24 December 2011 on the financing of the International Residual Mechanism for Criminal Tribunals and its subsequent resolutions thereon, the latest of which was resolution 72/258 B of 5 July 2018,

1. *Takes note* of the first performance report of the Secretary-General on the budget of the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019;[1]

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

3. *Decides* on a revised appropriation to the Special Account for the International Residual Mechanism for Criminal Tribunals of a total amount of 195,720,600 United States dollars gross (174,690,800 dollars net) for the biennium 2018–2019, as detailed in the annex to the present resolution;

4. *Also decides*, for the year 2019, to apportion among Member States, in accordance with the scale of assessments applicable to the regular budget of the United Nations for the year, the amount of 48,854,275 dollars gross (43,583,500 dollars net), including 151,750 dollars gross (178,400 dollars net), being the decrease in assessments;

5. *Further decides*, for the year 2019, to apportion among Member States, in accordance with the rates of assessment applicable to peacekeeping operations of the United Nations for the year, the amount of 48,854,275 dollars gross (43,583,500 dollars net), including 151,750 dollars gross (178,400 dollars net), being the decrease in assessments;

6. *Decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraphs 4 and 5 above, their respective share in the Tax Equalization Fund in the amount of 10,541,550 dollars, including 53,300 dollars, being the increase of the estimated staff assessment income approved for the Mechanism for the biennium 2018–2019.

---

[1] A/73/491.
[2] A/73/620.
[3] A/73/5/Add.14.
[4] A/73/5/Add.15.

Annex

Financing of the International Residual Mechanism for Criminal Tribunals for the biennium 2018–2019

	Gross	*Net*
	(United States dollars)	
Initial appropriation for the biennium 2018–2019 (resolution 72/258 B)	196 024 100	175 047 600
First performance report for the biennium 2018–2019 (A/73/491)	(303 500)	(356 800)
Recommendations of the Advisory Committee on Administrative and Budgetary Questions (A/73/620)	–	–
Recommendations of the Fifth Committee	–	–
Revised appropriation for the biennium 2018–2019	**195 720 600**	**174 690 800**
Less: Assessment for 2018	98 012 050	87 523 800
Balance to be assessed for 2019	**97 708 550**	**87 167 000**
Including:		
Contributions assessed on Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for 2019	48 854 275	43 583 500
Contributions assessed on Member States in accordance with the rates of assessment applicable to peacekeeping operations of the United Nations for 2019	48 854 275	43 583 500